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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Investing in the United Nations for a stronger Organization worldwide: detailed report

Financial management practices

Report of the Secretary-General

Summary

The present report updates the analysis of the effect of consolidation on reimbursement to troop- and formed police-contributing countries provided in annex VIII to document A/60/846/Add.3. It indicates that if peacekeeping accounts had been consolidated into a single account, an additional 28 per cent reimbursement could have been effected to troop- and formed police-contributing countries during 2006 for a total of $325.5 million.

* Reissued for technical reasons.

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Consolidation of peacekeeping accounts

1. The Secretary-General, in the addendum on financial management practices to his report of 12 May 2006 entitled "Investing in the United Nations for a stronger Organization worldwide: detailed report" (A/60/846/Add.3), proposed the consolidation of peacekeeping accounts to permit more consistent and timely reimbursement to troop- and police-contributing countries; to facilitate planning for Member States; to facilitate the review of the financing of peacekeeping operations by the legislative bodies; to allow greater flexibility in the use of peacekeeping resources; and to simplify the legislative and administrative processes for the financing of peacekeeping operations.

2. In its resolution 60/283 of 7 July 2006, the General Assembly decided to defer consideration of the report of that proposal until the second part of its resumed sixty-first session.

3. Annex VIII to document A/60/846/Add.3 illustrated the effect of consolidation on reimbursement to troop- and formed police-contributing countries for 2004 and 2005. The annex to the present report shows the effect of consolidation on reimbursement to troop- and formed police-contributing countries for 2006. The consolidation of peacekeeping accounts into a single account would have permitted more consistent and timely reimbursement to troop- and formed police-contributing countries. Since consolidation results in the cash in peacekeeping accounts being commingled, there would no longer have been a need to defer payments for troops and contingent-owned equipment for cash-poor missions such as the United Nations Interim Administration Mission in Kosovo (UNMIK), the United Nations Mission for the Referendum in Western Sahara (MINURSO) and the United Nations Observer Mission in Georgia (UNOMIG). In addition, more robust payments would have been possible in respect of the United Nations Stabilization Mission in Haiti (MINUSTAH), the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC), the United Nations Peacekeeping Force in Cyprus (UNFICYP), the United Nations Interim Force in Lebanon (UNIFIL), the United Nations Mission in Liberia (UNMIL), the United Nations Mission in Ethiopia and Eritrea (UNMEE) and the United Nations Operation in Côte d'Ivoire (UNOCI). A consolidated cash pool would have permitted an additional 28 per cent reimbursement of certified liabilities to troop- and formed police-contributing countries. A consolidated cash pool would have allowed reimbursement of all certified outstanding liabilities in respect of contingent-owned equipment to troop- and formed police-contributing countries. Consequently, it would have been possible, for example, to effect payments in respect of certain liabilities in closed missions that are currently deferred owing to lack of cash in their respective accounts.

4. **The General Assembly is requested to take note of the information contained in the present report.**

Annex

Effect of consolidation on reimbursement to troop- and formed police-contributing countries for 2006

I. Actual payments made during 2006

	Payments (thousands of United States dollars)	*Period covered*	
		Troop/formed police costs	*Contingent-owned equipment*[a]
MINUSTAH	151 083	Aug-06	Oct-06
MONUC	325 283	Apr-06	Sep-06
ONUB	79 914	Oct-06	Nov-06
UNAMSIL	7 090	Dec-05	Mar-06
UNDOF	14 283	Oct-06	Sep-06
UNFICYP	6 494	Apr-06	May-06
UNIFIL	24 922	Aug-06	Sep-06
UNMEE	57 488	Oct-06	Sep-06
UNMIK	21 249	Dec-04	Sep-04
UNMIL	230 539	Jul-06	Dec-06
UNMIS	117 311	Oct-06	Dec-06
UNMISET	2 160	Jul-05	Apr-06
UNOCI	108 523	Jul-06	Jun-06
UNOMIG	—	Not applicable	Not applicable
Total	**1 146 339**		

[a] Represents the latest month for which claims have been certified.

II. Additional payments in respect of active missions enabled by the consolidation

	Payments (thousands of United States dollars)	*Period covered*	
		Troop/formed police costs	*Contingent-owned equipment*[a]
MINURSO	1 313	Oct-06	Not applicable
MINUSTAH	17 217	Oct-06	Not applicable
MONUC	151 194	Oct-06	Oct-06
UNFICYP	6 171	Oct-06	Sep-06
UNIFIL	12 926	Oct-06	Not applicable

	Payments (thousands of United States dollars)	*Period covered*	
		Troop/formed police costs	*Contingent-owned equipment*[a]
UNMEE	100	Not applicable	Sep-06
UNMIK	21 416	Oct-06	Sep-06
UNMIL	74 220	Oct-06	Oct-06
UNOCI	40 814	Oct-06	Oct-06
UNOMIG	142	Not applicable	Sep-06
Total	**325 513**		
II divided by I (percentage): 28			

[a] Represents the latest month for which claims have been certified.

III. Additional payments in respect of closed missions enabled by the consolidation

(Thousands of United States dollars)

	Troop/formed police cost, contingent-owned equipment, letters of assist
MINURCA	7 480
ONUMOZ	1 200
UNOSOM	19 741
UNSMIH/UNTMIH/MIPONUH	114
UNTAC	40 846
Total	**69 381**

Abbreviations: MINURSO, United Nations Mission for the Referendum in Western Sahara; MINURCA, United Nations Mission in the Central African Republic; MINUSTAH, United Nations Stabilization Mission in Haiti; MIPONUH, United Nations Civilian Police Mission in Haiti; MONUC, United Nations Organization Mission in the Democratic Republic of the Congo; ONUB, United Nations Operation in Burundi; ONUMOZ, United Nations Operation in Mozambique; UNAMSIL, United Nations Mission in Sierra Leone; UNDOF, United Nations Disengagement Observer Force; UNFICYP, United Nations Peacekeeping Force in Cyprus; UNIFIL, United Nations Interim Force in Lebanon; UNMEE, United Nations Mission in Ethiopia and Eritrea; UNMIK, United Nations Interim Administration Mission in Kosovo; UNMIL, United Nations Mission in Liberia; UNMIS, United Nations Mission in the Sudan; UNMISET, United Nations Mission of Support in East Timor; UNOCI, United Nations Operation in Côte d'Ivoire; UNOMIG, United Nations Observer Mission in Georgia; UNOSOM, United Nations Operation in Somalia; UNSMIH, United Nations Support Mission in Haiti; UNTAC, United Nations Transitional Authority in Cambodia; UNTMIH, United Nations Transition Mission in Haiti.